

SEAT ENERGY ABSORBER DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare:

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled SEAT ENERGY ABSORBER, the specification of which is attached hereto.

My residence, post office address and citizenship are as stated below next to my name.

I have reviewed and understand the contents of the specification identified above, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the United States Patent and Trademark Office (the Office), all information which is known by me to be material to patentability as defined in Title 37, Code of Federal Regulations (C.F.R.), Section 1.56.

ASSERTION OF SMALL ENTITY STATUS

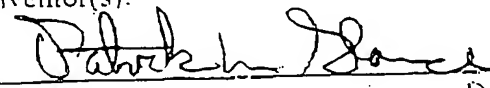
I believe that Small Entity Status is entitled to be asserted for this application under the patent rules (37 CFR Part 1, Subpart A).

POWER OF ATTORNEY

I hereby appoint the patent law firm of Waters & Morse, P.C., 400 Ledyard Building, 125 Ottawa, N.W., Grand Rapids, Michigan 49503, telephone number 616-458-7535, facsimile number 616-458-7548, and the individual patent attorneys and patent agents at such patent law firm, namely, John A. Waters, Reg. No. 24,802, my attorneys or agents with full power of substitution and revocation, to prosecute this application and to transact all business in and to receive all correspondence from the Patent and Trademark Office connected therewith.

All statements made herein of my own knowledge are true and all statements made on information and belief are believed to be true, and further, these statements are made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under Title 18, United States Code, Section 1001, and that such willful false statements may jeopardize the validity of this application or any patent issued thereon.

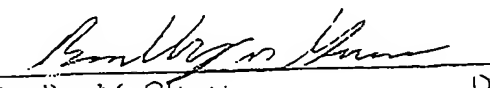
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